



## **File & Pay Business Taxes Electronically!**

- Choose the date
- Control the amount paid
- Calculations are done for you
- Don't mail anything when you file and pay electronically

**<https://tax.iowa.gov>**

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### ***Instructions for Schedule of Consolidated Business Locations***

This schedule must be completed by all consolidated sales tax permit holders. Retailers with more than one Iowa location from which retail sales are made may request to file sales tax returns on a consolidated basis. Each retail location needs an individual permit of its own. In addition, an overall consolidated permit number is issued under which the return for the entire group of locations is filed. While the return itself reflects totals for the group as a whole, the consolidated schedule is required to provide a breakdown of the 6% state sales tax **by location**.

#### **Do not report local option tax on this schedule.**

The information you must enter at the top of this schedule includes the name, address, period, and consolidated permit number. Please note the period should be for three months; for example, January 1 through March 31. **Do not submit on a monthly basis.**

List in permit number order. Please enter the information requested on the line to the right of each location. Use as many pages as necessary. A "total" line is included at the end of the schedule. This total should normally equal the amount of tax shown on line 6a of the consolidated return. A line is also provided for Tax on Goods Consumed Not Assigned to a Specific Location which may be used to report any goods consumed that cannot be attributed to an individual location.

Using this schedule will speed the processing of your return and reduce the possibility of errors. If it is necessary to use a schedule other than the one provided, please be certain it contains all necessary information.

#### **Send this schedule with your quarterly return to:**

Sales/Use Tax Processing  
Iowa Department of Revenue  
PO Box 10412  
Des Moines IA 50306-0412

Sales Tax Consolidated Schedule, Page 2

Legal Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, ZIP: \_\_\_\_\_

PERIOD

Enter amounts for each location below. From: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ ▲

Goods Consumed Not Assigned to a Specific Location:

Consolidated Permit Number	Gross Sales	Goods Consumed	Exemptions	Taxable Amount	6% State Sales Tax (not local option)
▲		\$		\$	\$
Information by Location: Permit Number					
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
▲	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$